the milled edges, ~~a thermoformed coating of a suitable sheet of polymer resin or similar material~~;

~~inserting~~ forming a unitary corner-covering element having an edge, ~~in one or more cavities in the panel formed by the above-mentioned removal of material, this element~~ said corner-covering element having a profile conjugate with the corner profile of the removed material; and ~~obtained by removal of the bottom edge of said panel~~: and

inserting the corner – covering element in the groove so that the edge of the corner covering element is flush with the bottom and sides without milling subsequent to inserting the corner-covering element in said groove.

2. (Currently Amended) The method ~~A panel~~ according to claim 1, comprising radiusing the ~~wherein said corner-covering element is a radiused~~ external profile of the corner-covering element ~~so as not to be sharp~~.

B1 cont'd

3. (Currently Amended) The method ~~A panel~~ according to claim 2, comprising forming the ~~wherein said~~ corner-covering element ~~is made~~ of plastic.

4. (Currently Amended) The method ~~A panel~~ according to claim 2, comprising forming the ~~wherein said~~ corner-covering element ~~is made~~ of aluminum.

5. (Currently Amended) The method ~~A panel~~ according to claim 2, comprising forming the ~~wherein said~~ corner-covering element ~~is made~~ of wood.

6. (Currently Amended) The method ~~A panel~~ according to claim 2, comprising forming the ~~wherein said~~ corner-covering element ~~is made~~ of ABS.

7. (Currently Amended) The method ~~A panel~~ according to claim 2, comprising forming the ~~wherein said~~ corner-covering element ~~is made~~ of rubber.

8. (Currently Amended) The method ~~A panel~~ according to claim 1, comprising, extending the ~~wherein said~~ corner-covering element along the entire ~~is present on the whole perimetric~~ bottom edge of said panel.

9. (New) A panel comprising, top, bottom and side surfaces and a bottom edge, with radiused bottom corners,

said panel having a groove with milled edges formed in the bottom surface and at least one of the side surfaces by removal of a profiled portion of the bottom edge;

a thermoformed coating disposed on the top, bottom and side surfaces up to at least the milled edges;

a unitary corner-covering element located in the groove having an edge for flushly engaging the coating having a profile conjugate with the removed profiled portion of the bottom edge without subsequent machining.

B1 cntd

10. (New) The panel according to claim 9, wherein said corner-covering element has a radiused external profile.

11. (New) The panel according to claim 9, wherein said corner-covering element is formed of at least one of plastic, aluminum, wood, ABS, and rubber.

12. (New) The panel according to claim 9, wherein the lower edge has a length extending between side surfaces, and the corner-covering element extends along the entire length of said lower edge.

B1 cont'd